

WEST DUNBARTONSHIRE COUNCIL

Report by Chief Executive

Audit and Performance Review Committee: 10 February 2010

Subject: Review of Progress in Actioning Recommendations Contained Within Internal Audit and External Audit Reports

1. Purpose

- 1.1** To advise Members of the progress being made in actioning recommendations contained within key Internal Audit and External Audit reports which management have committed to implementing.

2. Background

- 2.1** When audit reports are issued by the Internal Audit Section departmental management are provided with an action plan. Internal Audit has asked departmental management to provide an update on progress made in addressing recommendations made by Internal Audit and External Audit. Progress is summarised in Appendix A for Internal Audit and Appendix B for External Audit.
- 2.2** In the period since the report entitled "Internal Audit Action Plans issued during the period from 1 September 2009 to 31 October 2009" was prepared for the Audit and Performance Review Committee on 9 December 2009, no further action plans have been issued by Internal Audit.

3. Main Issues

Progress on implementation of recommendations

- 3.1** As can be seen from Appendix A (Internal Audit), 21 reports are listed for which progress on 80 individual recommendations has been sought. Departmental management have confirmed that 32 recommendations have been implemented. Of the 48 outstanding actions, 15 have passed their scheduled implementation date.
- 3.2** As can be seen from Appendix B (External Audit), 6 reports are listed for which progress on 24 individual recommendations has been sought. Departmental management have confirmed that 12 of these recommendations have been implemented. Of the 12 outstanding actions, 5 have passed their scheduled implementation date.

4. Personnel Issues

- 4.1** There are no personnel issues.

5. Financial Implications

5.1 There are no financial implications.

6. Risk Analysis

6.1 The key areas of work performed by both Internal Audit and External Audit are carried out according to a risk based approach that determines the nature, extent and timing of the required audit assignments.

6.2 In addition, action plans for individual reports tend to prioritise recommendations in terms of how promptly they should be implemented, i.e.:

- High: up to three months
- Medium: between three and six months
- Low: between six months and one year

Therefore, any delay in the implementation of report recommendations may lead to key Council activities being exposed to a greater level of risk.

7. Conclusions and Officers' Recommendations

7.1 Satisfactory progress has been made in addressing the actions contained in Internal Audit and External Audit Reports.

7.2 The Committee is asked to note the contents of this report.

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Chief Executive
Date: 18 January 2010

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Appendices: **A** - Review of Internal Audit Reports
B - Review of External Audit Reports

Background Papers: Internal Audit Reports
External Audit Reports

Wards Affected: All Wards